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July 24, 2006

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VIA ECF

The Honorable Sue L. Robinson United States District Court for the District of Delaware 844 N. King Street Wilmington, DE 19801

Re: Callaway Golf Company v. Acushnet Company

USDC-D. Del. - C. A. No. 06-91 (SLR)

ATLANTA

Dear Chief Judge Robinson:

AUSTIN

BOSTON

DALLAS

DELAWARE

NEW YORK

SAN DIEGO

SILICON VALLEY

TWIN CITIES

WASHINGTON, DC

I write on behalf of plaintiff Callaway Golf, in response to the letter of Mr. Horwitz dated July 21, 2006 and written on behalf of defendant Acushnet (D.I. 40).

With one exception, Callaway Golf believes the recent Patent Office decisions on Callaway Golf's petitions to suspend the *inter partes* reexaminations are largely irrelevant to the issues before this Court. That exception, not noted by Acushnet, is the determination by the Patent Office that only this Court can and will address the issues of privity and assignor estoppel raised by Callaway Golf.

Callaway Golf's separate petition to vacate the reexaminations as *ultra vires*, based on the parties' settlement agreement, remains under reconsideration by the Director of the Patent Office.

Respectfully,

/s/ Thomas L. Halkowski

Thomas L. Halkowski

TLH:sb

cc Richard L. Horwitz
David E. Moore (via ECF and hand delivery)
Alan M. Grimaldi (via e-mail)

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